

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 91-Department of Education

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 14-Department of Interior							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$0		\$89,884,006	\$89,884,006		Timing Difference-CY
	Trading Partner	\$89,884,000	\$89,884,000	\$0	\$89,884,000	\$6	Confirmed Reporting
Partner 14-Department of Interior							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$187,000,000		\$54,987,933	see below		Timing Difference-CY
	Rptg Agy	see above			\$241,987,933.07		Timing Difference-PY
	Trading Partner	\$309,794,000	\$122,794,000	\$0	\$309,794,000		Confirmed Reporting
	Rptg Agy Remarks: 67,790,266.58 prior yr timing						
Partner 75-Department of Health and Human Services							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$88,000,000		(\$62,522,455)	see below		Timing Difference-CY
	Rptg Agy	see above			\$25,477,545.06		Timing Difference-PY
	Trading Partner	\$0	\$88,000,000	\$0	\$0		Accounting Methodology Difference
	Trading Partner Basis of Accounting: Not Stated						
Rptg Agy Remarks: (19,152,118.38) Prior Yr Timing							
Trading Partner Remarks: EDU rptd advances with HHS/HHS did not rpt advances							
Partner 75-Department of Health and Human Services							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$91,000,000		\$64,624,313	\$155,624,313		Timing Difference-CY
	Trading Partner	\$159,000,000	\$68,000,000	\$0	\$159,000,000	\$3,375,687	Accounting Methodology Difference
	Trading Partner Basis of Accounting: Not Stated						
Trading Partner Remarks: EDU rptd advances with HHS/HHS did not rpt advances							

*Represents 'accounting error' and 'current year timing' differences only.